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RECEIVED

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August 9, 1996

Damaris Cristiano, Esq. Assistant Regional Counsel U.S. Environmental Protection Agency Region II 290 Broadway, 17th Floor New York, New York 10007

PRIVILEGED AND CONFIDENT!AL SETTLEMENT COMMUNICATION

Re:

216 Paterson Plank Road, Carlstadt, New Jersey ("SCP")

Sequa Corporation

Dear Ms. Cristiano:

This letter is to confirm that EPA does not need additional information from Sequa Corporation at this time, and that the information contained in the letter dated August 20, 1996 from Susan E. Hoffman, Esq. is incorrect regarding Sequa Corporation.

Thank you for your attention to this matter.

Very truly yours,

Eletha L. Duffy

cc: L. P. Pasculli, Esq.

S. B. Watson, Esq.

W. L. Warren, Esq.

S. E. Hoffman, Esq.